

ESG data

Reporting Coverage Abbreviations FT Group: FineToday Group FTHD: FineToday Holdings FT: FineToday FTC: Shanghai FTS Cosmetics
FTI: Fine Today Industries FTIV: FT Industries Vietnam

— Company information Reporting coverage: FT Group

		Unit	FY2022	FY2023	FY2024	FY2025
Consolidated Net Revenue		Billion yen	Over ¥100 billion	Over ¥100 billion	Over ¥100 billion	Over ¥110 billion
Percentage of revenue from overseas		%	Over 50%	Roughly 60%	Over 50%	Approx. 60%
Facilities		Facility	19	20	20	20
	Japan	Facility	9	9	9	9
	China and APAC	Facility	10	11	11	11

Other sales regions: As of December 2025, sales are conducted through distributors and other business partners in Brunei, Cambodia, Mongolia, Brazil, and the United States.

— Environmental

Energy Reporting coverage: FT Group

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Total energy consumption		GJ	143,854	145,548	140,423	153,846	130,530
	Renewable energy consumption	GJ	12,672	28,509	26,260	27,927	33,937
Private power generation		kWh	20,059	20,043	22,288	881,992	2,617,529
	Percentage of electricity derived from renewable energy	%	100	100	100	100	100

GHG Reporting coverage: FT Group

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
GHG Scope 1*	t-CO ₂ e	6,764	2,328	1,198	1,253	1,347
GHG Scope 2 (location-based)*	t-CO ₂ e	7,634	12,194	13,604	14,263	13,347
GHG Scope 2 (market-based)*	t-CO ₂ e	2,150	2,023	388	1,167	3,302

★ FY2024 and FY2025 figures received limited assurance from SOCOTEC Certification Japan, an independent third-party organization

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Reporting coverage: FT Group

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025	Notes
GHG (Scope 3)	t-CO ₂ e	359,912	280,432	298,346	383,134	346,749	
1. Purchased goods and services★	t-CO ₂ e	193,802	225,515	235,475	320,586	283,280	Product purchasing, raw material purchasing, disposal inventory, SG&A expenses
2. Capital goods	t-CO ₂ e	3,379	1,085	4,944	7,245	7,600	Buildings, machinery, equipment, software
3. Fuel and energy activities not included in Scope 1 and 2	t-CO ₂ e	2,622	2,630	2,533	2,618	2,489	Gasoline, diesel oil, municipal gas, LPG, electricity
4. Transportation and distribution (upstream)	t-CO ₂ e	26,901	27,465	19,162	21,461	22,375	Products for sale, raw materials purchased
5. Waste from business operations	t-CO ₂ e	13,752	3,128	5,926	2,338	4,134	Discarded product inventory, disposal POSM
6. Business trips	t-CO ₂ e	314	315	350	330	335	—
7. Employee commutes	t-CO ₂ e	1,078	1,081	1,225	1,153	1,172	—
8. Leased assets (upstream)	t-CO ₂ e	—	—	—	—	—	
9. Transportation and distribution (downstream)	t-CO ₂ e	—	—	9,378	8,451	5,261	Products for sale, raw materials purchased
10. Processing of sold products	t-CO ₂ e	—	—	—	—	—	
11. Use of sold products	t-CO ₂ e	—	—	—	—	—	Not calculated, as emissions occur during the indirect use phase.
12. Disposal of sold products	t-CO ₂ e	118,064	19,196	19,354	18,953	20,102	Plastic, paper, cardboard, metal, glass, etc.
13. Leased assets (downstream)	t-CO ₂ e	—	—	—	—	—	
14. Franchises	t-CO ₂ e	—	—	—	—	—	
15. Investments	t-CO ₂ e	—	—	—	—	—	

★ FY2024 and FY2025 figures received limited assurance from SOCOTEC Certification Japan, an independent third-party organization
Note: Categories 8, 10, 13–15 are not applicable.

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Palm oil

	Unit	Reporting coverage	FY2021	FY2022	FY2023	FY2024	FY2025
Palm oil procurement volume	ton	FT Group	—	—	—	—	13,099
Percentage of RSPO-certified palm oil	%	FT Group	—	—	—	—	19

Plastic

	Unit	Reporting coverage	FY2021	FY2022	FY2023	FY2024	FY2025
Plastic primary container gross weight	ton	FT Group	—	—	—	8,721	9,146
Percentage of plastic container and packaging*1 using 4R (reduce, reuse, recycle, renew) materials	%	FT Group	—	—	—	96	96

*1 Plastic materials account for over 50% of the total container weight, excluding the contents.

Water

	Unit	Reporting coverage	FY2021	FY2022	FY2023	FY2024	FY2025
Total water withdrawal*	m³	FTI, FTIV	309,630	305,022	282,905	290,243	305,346
Surface water	m³	FTI, FTIV	0	0	0	0	0
Groundwater	m³	FTI, FTIV	0	0	0	0	0
Seawater	m³	FTI, FTIV	0	0	0	0	0
Water sources provided by third parties (tap water, industrial water)	m³	FTI, FTIV	309,630	305,022	282,905	290,243	305,346
Reclaimed water shared from outside the party	m³	FTI, FTIV	0	0	0	0	0
Total drain water	m³	FTI, FTIV	260,849	246,629	227,260	236,702	256,474
Rivers and lakes	m³	FTI, FTIV	0	0	0	0	0
Seawater	m³	FTI, FTIV	0	0	0	0	0
Sewage	m³	FTI, FTIV	260,849	246,629	227,260	236,702	256,474
Supplied to third parties	m³	FTI, FTIV	0	0	0	0	0

★ FY2024 and FY2025 figures received limited assurance from SOCOTEC Certification Japan, an independent third-party organization

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Waste

	Unit	Reporting coverage	FY2021	FY2022	FY2023	FY2024	FY2025
Waste emissions★	ton	FTI, FTIV	—	1,763	2,731	2,374	1,708
Hazardous waste generated	ton	FTI, FTIV	—	—	—	21	12
Non-hazardous waste generated	ton	FTI, FTIV	—	—	—	2,352	1,696
Waste disposal volume (landfill)	ton	FTI, FTIV	—	0	0	0	0
Container and packaging waste sent out for recycling (glass)*2	kg	FT (Japan only)	4,532	4,260	3,974	3,514	0
Container and packaging waste sent out for recycling (paper containers)*2	kg	FT (Japan only)	110,390	102,189	140,323	165,977	228,641
Container and packaging waste sent out for recycling (plastic containers and packaging)*2	kg	FT (Japan only)	3,486,029	3,021,669	3,018,479	3,033,711	3,220,379
Volume of waste from promotional materials*3	Index	FT (Japan only)	100	23	23	9	7
Volume of waste recycled and reused	ton	FTI, FTIV	—	1,763	2,731	2,374	1,708
Volume not recycled	ton	FTI, FTIV	—	0.002	0	0	0
Recycling rate	%	FTI, FTIV	—	99% or above	100	100	100

★ FY2024 and FY2025 figures received limited assurance from SOCOTEC Certification Japan, an independent third-party organization

*2 Fiscal year of application based on the Act on the Promotion of Sorted Collection and Recycling of Containers and Packaging, not the fiscal year in which the containers were discharged.

*3 Index calculated assigning a value of 100 to actual waste volume in FY2021.

*4 FTI only for FY2022, FY2023, and FY2024

Pollutants

	Unit	Reporting coverage	FY2021	FY2022	FY2023	FY2024	FY2025
NOx emissions*4	ton	FTI, FTIV	—	24.15	17.8	10.0	8.8
SOx emissions*4	mg/Nm³	FTI, FTIV	—	0	0	0	2.62
Volume of transferred substances subject to the PRTR Act	ton	FTI, FTIV	—	23.24	20.37	36.66	30.66

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Social

Number of employees*1

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Number of employees*	No. of people	FT Group	Approx. 1,900	2,544	2,326	2,279
Male*	No. of people	FT Group	—	964	896	881
Female*	No. of people	FT Group	—	1,580	1,430	1,398
Percentage of women employees	%	FT Group	—	62.1	61.5	61.3

★ FY2024 and FY2025 figures received limited assurance from SOCOTEC Certification Japan, an independent third-party organization
*1 FY2022 figures are as of April 2023. FY2023, FY2024, and FY2025 figures are as of December 31. Executives and temporary employees are not included.
*2 As of June 1 each year

Diversity, equity, and inclusion (DE&I)

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Percentage of women on the Board of Directors	%	FTHD	—	—	16.7	16.7
Percentage of women in management positions*1★	%	FT Group	—	—	30.7	35.7
Number of employees taking parental leave	No. of people	FT Group	—	—	—	49
Percentage of employees taking parental leave (female)	%	FTHD, FT (Japan only)	100	100	100	100
Pay equity ratio (average women's wage as a percentage of men's wage)	%	FT (Japan only)	—	73.8	73.2	67.1
Percentage of employees taking annual paid leave	%	FTHD, FT (Japan only)	65.6	66.9	64.6	67.9
Employment rate of persons with disabilities*2★	%	FT (Japan only), FTI	—	—	3.45	3.55
	%	FT (Japan only)	1.17	2.13	2.27	2.76
	%	FTI	3.97	4.19	4.28	4.11
Users of the retiree reemployment program	No. of people	FTHD, FT (Japan only), FTI	11	29	34	31

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Occupational health and safety

		Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Number of Health Committee meetings		No. of meetings	FTHD, FT (Japan only)	—	12	12	12
Number of Health and Safety Committee meetings		No. of meetings	FTI	—	12	12	12
Regular health checkup participation rate		%	FTHD, FT (Japan only)	—	—	100	100
Number of work-related fatalities★	Direct employees	No. of people	FTHD, FT (Japan only)	—	—	0	0
	Direct employees	No. of people	FTI	—	—	0	0
	Indirect employees (temporary employees)	No. of people	FTHD, FT (Japan only)	—	—	0	0
	Indirect employees (temporary employees)	No. of people	FTI	—	—	0	0
Number of days lost due to work-related injury, death, or illness		No. of days	FTHD, FT (Japan only)	—	—	0	0
		No. of days	FTI	—	—	342	53
Number of work-related accidents★		case	FTHD, FT (Japan only), FTI*3	0	13	12	11
		case	FTHD, FT (Japan only)	—	—	—	1
		case	FTI	—	—	—	10
Frequency rate		—	FTHD, FT (Japan only)	0	1.17	0.00	0.00
		—	FTI	—	—	0.76	3.04
Labor accident intensity rate★		—	FT (Japan only), FTI	—	—	0.15	0.02
		—	FT (Japan only)	0	0.058	0.00	0.00
		—	FTI	—	—	0.26	0.04
Occupational accident rate of 1,000 employees per year		—	FTHD, FT (Japan only)	0	2.304	0.00	0.00
		—	FTI	—	—	1.32	3.87
Occupational-illness frequency rate (OIFR)★		—	FT (Japan only), FTI	—	—	0.00	0.00
		—	FT (Japan only)	0	0	0.00	0.00
		—	FTI	—	—	0.00	0.00

★ FY2024 and FY2025 figures received limited assurance from SOCOTEC Certification Japan, an independent third-party organization
*3 FY2022 figures do not include FTI.

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Hiring and turnover

		Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Number of new graduates hired		No. of people	FTHD, FT (Japan only)	—	—	9	10
	Male	No. of people	FTHD, FT (Japan only)	—	—	4	5
	Female	No. of people	FTHD, FT (Japan only)	—	—	5	5
Number of mid-career hired		No. of people	FTHD, FT (Japan only)	—	—	30	30
Percentage of mid-career hires among regular hires	Male	%	FTHD, FT (Japan only)	—	—	43	64
	Female	%	FTHD, FT (Japan only)	—	—	57	80
Age distribution of mid-career hires	20s	%	FTHD, FT (Japan only)	—	—	7	17
	30s	%	FTHD, FT (Japan only)	—	—	27	50
	40s	%	FTHD, FT (Japan only)	—	—	37	30
	50s	%	FTHD, FT (Japan only)	—	—	27	3
	Over 60	%	FTHD, FT (Japan only)	—	—	3	0
Turnover rate		%	FTHD, FT (Japan only)	—	—	9.1	10.2
	Personal reasons	%	FTHD, FT (Japan only)	—	—	9.1	8.4
	Excluding retirees	%	FTHD, FT (Japan only)	—	—	9.1	8.4

		Unit	Reporting coverage	FY2025
Retention rate of new graduates after three years		%	FTHD, FT (Japan only)	83
	Number of new graduate hires in April 2023	No. of people	FTHD, FT (Japan only)	12
	Number of employees retained as of April 2026	No. of people	FTHD, FT (Japan only)	10

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Human capital development and training

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Percentage of employees receiving regularly scheduled performance and career development reviews*4	%	FT Group	100	100	100	100
Average education and training hours per employee	hours	FTHD, FT (Japan only)	21.15	18.71	16.67	17.67
Average education and training costs per employee	Yen	FTHD, FT (Japan only)	44,621	61,021	44,295	24,030
Environmental Training attendance rate	%	FT Group	—	—	—	100
Human Rights Training attendance rate	%	FT Group	99	98	100	100
Labor Management Training attendance rate	%	FT Group	99	99	100	100
Information Security Training attendance rate	%	FT Group	99	100	100	100
Ethics and Compliance Training attendance rate	%	FT Group	99	100	100	100

*4 Employees subject to individual annual performance reviews (excluding employees with under 80 work days per year due to leave of absence or other reason).

*5 Implemented by FTI and FTIV starting FY2024.

Employee engagement

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Employee engagement survey implementation status*5	Yes/No	FTHD, FT (Japan only), FTI, FTIV, FTC	—	Yes	Yes	Yes

Human rights

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Incidents concerning forced labor, child labor, or human trafficking	Incidents	FT Group	0	0	0	0

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Freedom of association

		Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Percentage of corporations with labor unions		%	FTHD, FT (Japan only), FTI	—	—	100	100
Percentage of employees in labor unions	Percentage including contract employees	%	FTHD, FT (Japan only)	—	—	49.4	49.2
	Percentage excluding contract employees	%	FTHD, FT (Japan only)	—	—	53.6	53.8
Employees subject to the labor agreement		No. of people	FTHD, FT (Japan only)	224	243	217	214

*6 Packaging materials, raw materials, OEM and ODM suppliers only.

*7 Fine Today Taiwan Inc. received one notification of misleading advertising from the relevant authorities. Appropriate countermeasures were completed in February 2024.

*8 All of the recalled products were sold by Fine Today Taiwan Inc., and all necessary response measures, including reporting to relevant organizations and product recalls, have been completed.

Supplier audit

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Percentage of suppliers*6 that signed the Supplier Code of Conduct	%	FT Group	100	100	100	100
Percentage of suppliers*6 whose contracts contain provisions on the environment, labor, or human rights	%	FT Group	100	100	100	100
Percentage of suppliers*6 who have undergone sustainability assessments	%	FT Group	100	0	0	0
Percentage of suppliers*6 who have undergone on-site sustainability audits	%	FT Group	0	0	0	0
Percentage of audited or assessed suppliers*6 that were subject to corrective actions	%	FT Group	0	0	0	0

Marketing and advertising violations / product recalls

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Number of violations of marketing communication regulations and voluntary standards	Incidents	FT Group	0	1*7	0	0
Number of recalled product lines	Incidents	FT Group	0	4*8	0	0

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Donations and sponsorships

	Unit	Reporting coverage	FY2022	FY2023	FY2024	FY2025
Donation amount	Thousands of yen	FT Group	—	—	16,600	15,700
Sponsorship funds / membership fees	Thousands of yen	FT Group*9	—	—	24,400	28,100
Product donations	Equivalent to thousands of yen (estimated selling price)	FT Group	—	—	10,100	17,400
Other (gifts, etc.)	Value of thousands of yen	FT Group	—	—	200	1,100

*9 FY2024 data include only FT (Japan) and FTI.

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Governance

Board of Directors (FTHD)

	Unit	Reporting coverage	FY2024	FY2025
Directors*1	No. of people	FTHD	6	6
Male	No. of people	FTHD	5	5
Independent outside directors	No. of people	FTHD	1	1
Female	No. of people	FTHD	1	1
Independent outside directors	No. of people	FTHD	1	1
Executive directors*1	No. of people	FTHD	2	2
Non-executive directors*1	No. of people	FTHD	4	4
Internal	No. of people	FTHD	1	1
Outside	No. of people	FTHD	3	3
Number of Board meetings	No. of meetings	FTHD	17	19
Percentage of Board meeting attendance	%	FTHD	100	100
Independent directors	%	FTHD	100	100
Number of directors with a Board attendance rate of 75% or less	No. of people	FTHD	0	0

Board of Directors (FT)

	Unit	Reporting coverage	FY2024	FY2025
Directors*1	No. of people	FT	3	3
Male	No. of people	FT	3	3
Independent outside directors	No. of people	FT	0	0
Female	No. of people	FT	0	0
Independent outside directors	No. of people	FT	0	0
Executive directors*1	No. of people	FT	2	2
Non-executive directors*1	No. of people	FT	1	1
Internal	No. of people	FT	1	0
Outside	No. of people	FT	0	1
Number of Board meetings	No. of meetings	FT	12	12
Percentage of Board meeting attendance	%	FT	100	100
Number of directors with a Board attendance rate of 75% or less	No. of people	FT	0	0

*1 FY2024 figures are as of March 31, 2025. FY2025 figures are as of December 31, 2025.

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Audit and Supervisory Committee

	Unit	Reporting coverage	FY2024	FY2025
Directors/Audit and Supervisory Committee members*2	No. of people	FTHD	4	4
Male	No. of people	FTHD	3	3
Independent outside directors / Audit and Supervisory Committee members	No. of people	FTHD	1	1
Female	No. of people	FTHD	1	1
Independent outside directors / Audit and Supervisory Committee members	No. of people	FTHD	1	1
Number of Audit and Supervisory Committee meetings	No. of meetings	FTHD	12	12
Percentage of Audit and Supervisory Committee meeting attendance	%	FTHD	100	100
Independent Audit and Supervisory Committee members	%	FTHD	100	100
Number of Audit and Supervisory Committee members with an attendance rate of 75% or less	No. of people	FTHD	0	0

Nomination and Remuneration Committee

	Unit	Reporting coverage	FY2024	FY2025
Number of Nomination and Remuneration Committee members*2	No. of people	FTHD	3	3
Male	No. of people	FTHD	2	2
Independent outside members	No. of people	FTHD	1	1
Female	No. of people	FTHD	1	1
Independent outside members	No. of people	FTHD	1	1
Number of Nomination and Remuneration Committee meetings	No. of meetings	FTHD	9	12
Percentage of Nomination and Remuneration Committee meeting attendance	%	FTHD	100	100

*2 As of December 31 each year

Compliance

	Unit	Reporting coverage	FY2024	FY2025
Consultations to the Compliance Hotline (whistleblowing)	Incidents	FT Group	6	6
Confirmed acts of corruption	Incidents	FT Group	0	0
Confirmed serious compliance concerns	Incidents	FT Group	0	0

Information and cyber security

	Unit	Reporting coverage	FY2024	FY2025
Total number of cybersecurity incidents, including intrusions	Incidents	FT Group	0	0
Total number of violations of information security related to leaks of customer personal information	Incidents	FT Group	0	0
Total number of customers affected by intrusions on company data	Incidents	FT Group	0	0
Total amounts of fines/penalties paid in connection with information security violations or other cybersecurity incidents	yen	FT Group	0	0



Independent Assurance Report

Mr. Tetsuo Komori
Representative Director, CEO
FineToday Holdings Co., Ltd.

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from FineToday Holdings Co., Ltd. (hereafter the "Company") in order to provide an opinion as to whether the subject matter information ("GHG Emissions, Energy Consumption, Water Consumption, Waste Generation Calculation Report (FY 2025)" and "FY2025 Social Data Calculation Report" (period: 1 January 2025 to 31 December 2025)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is a "report on GHG emissions, environmental, social and safety performance data (shown in the Appendix)" covering the operations and activities at the Company and its consolidated companies in Japan and overseas (nine domestic locations and 11 overseas locations) described in the "GHG Emissions, Energy Consumption, Water Consumption, Waste Generation Calculation Report (FY 2025)" and "FY2025 Social Data Calculation Report" (period: 1 January 2025 to 31 December 2025).

The criteria for preparing subject matter information is the "GHG Emissions Calculation Procedures (ver.1.0)" and "Social Data Calculation Procedures (ver.1.0)".

2 Management Responsibility

The "GHG Emissions, Energy Consumption, Water Consumption, Waste Generation Calculation Report (FY 2025)" and "FY2025 Social Data Calculation Report" (period: 1 January 2025 to 31 December 2025) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the "GHG Emissions, Energy Consumption, Water Consumption, Waste Generation Calculation Report (FY 2025)" and "FY2025 Social Data Calculation Report" (period: 1 January 2025 to 31 December 2025) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements" and the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" of International Auditing and Assurance Standards Board (IAASB).

The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.



4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:

Head Office / Fine Today Industries Co., Ltd.

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "JIS Q 17021-1:2015(ISO/IEC 17021-1:2015) Conformity assessment - Requirements for bodies providing audit and certification of management systems - Part 1: Requirements". In addition, we have also established a management system according to "JIS Q 14065:2025(ISO 14065:2020) General principles and requirements for bodies validating and verifying environmental information". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations. The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

Masahide Fukushima

Head of Verification

14 July 2026

ESDT6795-1

GHG emissions, environmental, social and safety performance data

Table 1 GHG Emissions Data

Item			Quantity	Unit
Scope 1			1,347	t-CO2e
Scope 2: Location-based			13,347	t-CO2e
Scope 2: Market-based			3,302	t-CO2e
Scope 3	Category 1	Purchased goods and services	283,280	t-CO2e

Table 2 Total water withdrawal Data

Item	Quantity	Unit
Total water withdrawal *1	305,346	m ³

*1 Target: FineToday Industries and FineToday Industries Vietnam

Table 3 Waste Emissions Data

Item	Quantity	Unit
Waste emissions *1 *2	1,708	t

*1 Target: FineToday Industries and FineToday Industries Vietnam

*2 Target: Recycle

Table 4 Social Data

Item		Quantity	Unit
Number of employees ^{*3 *4}	Male	881	person
	Female	1,398	person
	Total	2,279	person
Female manager ratio ^{*3 *4}		35.7	%
Employment rate of persons with disabilities ^{*5}	FT (Japan alone), FTI	3.55	%
	FT (Japan alone)	2.76	%
	FTI	4.11	%
Number of deaths from work-related accidents ^{*6}	FTHD, FT (Japan alone), FTI	0	person
	FTHD, FT (Japan alone)	0	person
	FTI	0	person
Number of work-related accidents ^{*6}	FTHD, FT (Japan alone), FTI	11	case
	FTHD, FT (Japan alone)	1	case
	FTI	10	case
Labor accident intensity rate ^{*6}	FT (Japan alone), FTI	0.02	-
	FT (Japan alone)	0.00	-
	FTI	0.04	-
Occupational illness incidence (OIFR) ^{*6}	FT (Japan alone), FTI	0.00	-
	FT (Japan alone)	0.00	-
	FTI	0.00	-

*3 Target: FineToday Group

*4 As of 31 December 2025

*5 As of 1 June 2025

*6 1 January 2025 to 31 December 2025

SOCOTEC Certification Japan: This appendix is a valid document as an appendix to the independent assurance report issued to FineToday Holdings Co., Ltd. on 14 July 2026.

APPENDIX 2 / 2

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